

COUNTY OF WILSON, KANSAS

Financial Statements
and
Supplemental Information
with
Report of Independent Auditors

For the Year Ended December 31, 2010

County of Wilson, Kansas
Special Financial Statements
For the Fiscal Year Ended December 31, 2010

TABLE OF CONTENTS

<u>Item</u>	<u>Page Number</u>
INTRODUCTORY SECTION	
Title Page	
Table of Contents	
FINANCIAL SECTION	
Independent Auditor's Report	1-2
Statement 1	
Summary of Cash Receipts, Expenditures, and Unencumbered Cash	4-5
Statement 2	
Summary of Expenditures - Actual and Budget	6
Statement 3	
Statement of Receipts and Expenditures - Actual and Budget - Individually Presented by Fund	
General Fund	7-10
Special Revenue Funds	
Ambulance Fund	11
Appraiser's Cost Fund	12
Conservation District Fund	13
Direct Election Fund	14
Economic Development Fund	15
Extension Council Fund	16
Health Fund	17
Historical Society Fund	18
Home for Aged Fund	19
Hospital Maintenance	20
Mental Health Fund	21
Mental Retardation Fund	22
Noxious Weed Fund	23
Road and Bridge Fund	24
Rural Fire District No. 1 Fund	25
Service for the Elderly Program Fund	26
Special Alcohol Program Fund	27
Special Bridge Fund	28
Special Liability Fund	29
Special Park and Recreation Fund	30
Tourism and Convention Promotion Fund	31
Special Equipment Reserve Fund	32
Special Noxious Weed Capital Outlay Fund	33
Special Highway Fund	34
Special Machinery Fund	35
Emergency Telephone Service	36
Emergency Telephone Service – Wireless	37
Debt Service Funds	
Jail Bond and Interest Fund	38

County of Wilson, Kansas
Special Financial Statements
For the Fiscal Year Ended December 31, 2010

TABLE OF CONTENTS

<u>Item</u>	<u>Page Number</u>
Expendable Trust Funds	
Special Auto Fund	39
Prosecuting Attorney Training Fund	40
Special Law Enforcement Fund	41
Register of Deeds Technology Fund	42
Sheriff Special Donations Fund	43
Bio-Terrorism Grant Fund	44
Community Development Block Grant Fund	45
LEPC Grant Fund	46
FEMA Grant Fund	47
Emergency Planning Grant	48
Clock Tower Donations Fund	49
Diversion Fees Fund	50
KSDE - BWM Site Cleanup Grant Fund	51
Statement 4	
Distributable Funds, State Funds, and Subdivision Funds	
Summary of Cash Receipts and Cash Disbursements Actual	52-54
Statement 5	
Statement of Changes in Long Term Debt	55-56
Notes to Financial Statements	57-64
ADDITIONAL INFORMATION	
Schedule 1	
Reconciliation of 2009 Tax Roll	65
Schedule 2	
Detailed Receipts, Disbursements, and Balances	
County Clerk	66
Register of Deeds	67
Clerk of the District Court	68
Sheriff	69

INDEPENDENT AUDITOR'S REPORT

Board of County Commissioner
Wilson County
Kansas

We have audited the accompanying statutory basis financial statements of Wilson County Kansas, as of and for the year ended December 31, 2010, as listed in the table of contents. These financial statements are the responsibility of Wilson County's, management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

As described in Note 1, Wilson County, prepares its financial statements on a prescribed basis of accounting that demonstrates compliance with the cash basis and budget laws of the State of Kansas, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The differences between this regulatory basis of accounting and accounting principles generally accepted in the United States of America are also described in Note 1.

In our opinion, because of the County's policy to prepare its financial statements on the basis of accounting discussed in the preceding paragraph, the financial statements referred to above do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Wilson County as of December 31, 2010, or changes in financial position for the year then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the cash and unencumbered cash balances of Wilson County, as of December 31, 2010, and the revenues it received and expenditures it paid for the year then ended, on the basis of accounting described in Note 1.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Wilson County's statutory basis financial statements. The information identified in the table of contents as supplementary information is presented for purposes of additional analysis and is not a required part of the statutory basis financial statements. This supplemental information has been subjected to the auditing procedures applied in the audit of the statutory basis financial statements, and, in our opinion, is fairly stated, in all material respects in relation to the statutory basis financial statements taken as a whole, on the basis of accounting described in Note 1.

This report is intended solely for the information and use of the governing body and management of Wilson County, and for filing with the Kansas Department of Administration, Division of Accounts and Reports, the cognizant federal agency, and other federal audit agencies. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Respectfully Submitted,

Schlotterbeck and Burns, L.L.C.

December 8, 2011

(This page left blank intentionally)

Wilson County, Kansas
Summary of Cash Receipts, Expenditures, and Unencumbered Cash
For the Year Ended December 31, 2010

Statement 1

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds:						
General	\$ 686,693	3,089,036	3,349,151	426,578	132,036	558,614
Special Revenue:						
Ambulance	10,049	256,179	266,228			
Appraiser's Cost	11,832	249,321	260,435	718	605	1,323
Conservation District	689	22,666	23,354	1		1
Direct Election	65,956	11,287	41,542	35,701	4,343	40,044
Economic Development	68,218	4,671	3,463	69,426		69,426
Extension Council	2,899	72,730	75,628	1		1
Health	42,880	361,289	398,384	5,785	6,841	12,626
Historical Society	326	5,233	5,559			
Home for the Aged	2,357			2,357		2,357
Hospital Maintenance	5,618	122,285	127,903			
Mental Health	2,486	44,972	47,458			
Mental Retardation	465	22,997	23,462			
Noxious Weed	42,134	18,734	22,966	37,902	104	38,006
Road and Bridge	548,967	2,485,426	2,261,736	772,657	46,616	819,273
Rural Fire District No. 1	3,085	67,762	70,847			
Service Program for the Elderly	924	73,078	74,002			
Special Alcohol Program		14,236	11,617	2,619		2,619
Special Bridge	233,226	191,849	151,769	273,306		273,306
Special Liability	53,951	546		54,497		54,497
Special Park and Recreation		2,222	1,660	562		562
Tourism and Convention Promotion	5,497	980		6,477		6,477
Special Equipment Reserve	67,900	22,500	55,781	34,619		34,619
Special Noxious Weed	41,997	10,000	15,464	36,533		36,533
Special Highway	262,858			262,858		262,858
Special Machinery	308,165	300,000	296,652	311,513	36,572	348,085
Emergency Telephone Service	2,000	40,295	20,351	21,944	1,273	23,217
Emergency Telephone Service - Wireless	9,242	116,456	88,005	37,693	1,101	38,794
Debt Service:						
Jail Bond and Interest	812,118	4,974	19,315	797,777		797,777
Expendable Trusts:						
Special Auto	3,001	89,804	88,331	4,474	493	4,967
Prosecuting Attorney Training	4,668	4,337	2,235	6,770		6,770
Special Law Enforcement Trust	5,045	13,670	9,764	8,951	407	9,358
Register of Deeds Technology	19,726	12,597	16,835	15,488		15,488
Sheriff's Special Donations	1,430	660		2,090		2,090
Bioterrorism Grant	11,587	44,283	50,690	5,180	1	5,181
Community Development Block Grant		2,595	1,509	1,086		1,086
LEPC Grant	16,366			16,366		16,366
FEMA Grant	(2,762)	345,676	342,914			

See accompanying notes to financial statements

Summary of Cash Receipts, Expenditures, and Unencumbered Cash
For the Year Ended December 31, 2010

	Beginning Unencumbered Cash Balance	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Emergency Preparedness Grant	29,225	19,507	28,103	20,629	340	20,969
Clock Tower Donations		50		50		50
Diversion Fees	24,040	8,890	22,144	10,786		10,786
KSDE - BWM Site Cleanup Grant		4,625		4,625		4,625
Total Primary Government (1)	<u>3,404,858</u>	<u>8,158,418</u>	<u>8,275,257</u>	<u>3,288,019</u>	<u>230,732</u>	<u>3,518,751</u>

Composition of Cash:

Cash and Cash Items on Hand	4,587
Community National Bank, Neodesha, Ks	1,082,400
First Federal Savings & Loan, Neodesha, Ks	234,820
First National Bank of Fredonia, Fredonia, Ks	4,817,244
First Neodesha Bank, Neodesha, Ks	2,369,064
State Bank of Kansas, Fredonia, Ks	801,387
Less: Agency Funds per Statement 4	(5,790,753)
Adjustment for Rounding	<u>2</u>
Total Primary Government (1)	<u>3,518,751</u>

(1) Excluding Agency Funds

Wilson County, Kansas
Summary of Expenditures - Actual and Budget
(Budgeted Funds Only)
For the Year Ended December 31, 2010

Statement 2

	Certified Budget	Qualified Budget Cr. Adjustment	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance Favorable (Unfavorable)
Governmental Type Funds:					
General	\$ 3,595,978		3,595,978	3,349,151	246,827
Special Revenue:					
Ambulance	282,000		282,000	266,228	15,772
Appraiser's Cost	281,092	64	281,156	260,435	20,721
Conservation District	25,000		25,000	23,354	1,646
Direct Election	53,150		53,150	41,542	11,608
Economic Development	55,000		55,000	3,463	51,537
Extension Council	80,000		80,000	75,628	4,372
Health	440,878		440,878	398,384	42,494
Historical Society	5,800		5,800	5,559	241
Home for the Aged	2,340		2,340		2,340
Hospital Maintenance	135,000		135,000	127,903	7,097
Mental Health	50,000		50,000	47,458	2,542
Mental Retardation	25,000		25,000	23,462	1,538
Noxious Weed	24,000		24,000	22,966	1,034
Road and Bridge	2,732,748		2,732,748	2,261,736	471,012
Rural Fire District No. 1	75,000		75,000	70,847	4,153
Service Program for the Elderly	79,000		79,000	74,002	4,998
Special Alcohol Program	30,000		30,000	11,617	18,383
Special Bridge	206,000		206,000	151,769	54,231
Special Liability	54,674		54,674		54,674
Special Park and Recreation	6,000		6,000	1,660	4,340
Tourism and Convention Promotion	22,500		22,500		22,500
Special Noxious Weed	34,997		34,997	15,464	19,533
Emergency Telephone Service	64,127	13,075	77,202	20,351	56,851
Emergency Telephone Service - Wireless	74,500	99,534	174,034	88,005	86,029
Totals	<u>8,434,784</u>	<u>112,673</u>	<u>8,547,457</u>	<u>7,340,984</u>	<u>1,206,473</u>

See accompanying notes to financial statements

General Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		
		Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 2,404,997	2,336,175	2,508,679	(172,504)
Motor Vehicle Tax	204,305	232,751	249,185	(16,434)
Recreational Vehicle Tax	4,171	4,418	4,347	71
Delinquent Tax	66,281	40,666	24,330	16,336
16/20 M Truck Tax		412	16,834	(16,422)
In Lieu of Tax	3,181	4,377	6,446	(2,069)
Mineral Production Tax	54,861	39,821	100,000	(60,179)
Neighborhood Revitalization Rebates	4,011	640		640
Interest on Tax	130,669	59,714	55,000	4,714
Other	947			
Total Taxes	<u>2,873,423</u>	<u>2,718,974</u>	<u>2,964,821</u>	<u>(245,847)</u>
Intergovernmental				
Local Alcoholic Liquor Tax	2,300	2,222	2,200	22
Slider	30,966			
Contracts with Other Governments	48,000		32,000	(32,000)
Total Intergovernmental	<u>81,266</u>	<u>2,222</u>	<u>34,200</u>	<u>(31,978)</u>
Licenses, Fees, and Permits				
Mortgage Registration	42,655	49,503	40,000	9,503
Officer Fees	48,727	90,572	58,200	32,372
Landfill Fees	59,891	65,808	30,000	35,808
Total Licenses, Fees, and Permits	<u>151,273</u>	<u>205,883</u>	<u>128,200</u>	<u>77,683</u>
Use of Money and Property				
Interest on Investments	98,735	99,843	90,000	9,843
Transfers				
Operating Transfers In	34,701	12,500	20,000	(7,500)
Miscellaneous				
Other	15,309	49,614		49,614
Total Cash Receipts / Revenue	<u>3,254,707</u>	<u>3,089,036</u>	<u>3,237,221</u>	<u>(148,185)</u>
Expenditures and Transfers				
General Government				
County Commission				
Personal Services	41,941	43,566	42,744	(822)
Contractual Services	1,624	997	2,050	1,053
Commodities	69	17	100	83
Employee Benefits	37,367	30,849	30,878	29
Total County Commission	<u>81,001</u>	<u>75,429</u>	<u>75,772</u>	<u>343</u>
County Clerk				
Personal Services	83,442	81,352	84,788	3,436
Contractual Services	3,714	3,608	5,440	1,832
Commodities	812	1,018	1,100	82
Capital Outlay		223	2,000	1,777
Employee Benefits	30,990	32,492	33,602	1,110
Total County Clerk	<u>118,958</u>	<u>118,693</u>	<u>126,930</u>	<u>8,237</u>
County Treasurer				
Personal Services	96,332	100,351	97,333	(3,018)
Contractual Services	21,104	13,179	17,820	4,641
Commodities	3,649	5,234	5,150	(84)
Capital Outlay	1,322	675	2,000	1,325
Employee Benefits	54,930	57,316	59,154	1,838
Total County Treasurer	<u>177,337</u>	<u>176,755</u>	<u>181,457</u>	<u>4,702</u>

See accompanying notes to financial statements

General Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
County Attorney				
Personal Services	\$ 103,231	106,228	114,445	8,217
Contractual Services	8,689	14,600	10,000	(4,600)
Commodities	2,832	2,523	2,000	(523)
Capital Outlay	1,157	1,363	1,000	(363)
Employee Benefits	43,194	45,591	49,022	3,431
Total County Attorney	<u>159,103</u>	<u>170,305</u>	<u>176,467</u>	<u>6,162</u>
Register of Deeds				
Personal Services	59,881	61,483	61,298	(185)
Contractual Services	3,470	4,294	5,725	1,431
Commodities	1,050	1,571	1,400	(171)
Capital Outlay	3,453	2,300	4,500	2,200
Employee Benefits	28,481	28,321	31,011	2,690
Total Register of Deeds	<u>96,335</u>	<u>97,969</u>	<u>103,934</u>	<u>5,965</u>
Indigent Defense				
Indigent Defense	122,341	104,432	100,000	(4,432)
Reimbursed Expense	(46,581)	(12,039)		12,039
Total Indigent Defense	<u>75,760</u>	<u>92,393</u>	<u>100,000</u>	<u>7,607</u>
Unified Court				
Contractual Services	46,638	51,735	65,000	13,265
Commodities	10,589	6,497	11,410	4,913
Capital Outlay	1,443	14,466	4,000	(10,466)
Reimbursed Expense	(3,788)	(945)		945
Total Unified Court	<u>54,882</u>	<u>71,753</u>	<u>80,410</u>	<u>8,657</u>
Courthouse General				
Contractual Services	238,638	235,913	325,000	89,087
Commodities	80,269	55,634	57,000	1,366
Capital Outlay	56,596	63,285	118,000	54,715
Employee Benefits	71			
Reimbursed Expense	(84,897)	(58,931)		58,931
Total Courthouse General	<u>290,677</u>	<u>295,901</u>	<u>500,000</u>	<u>204,099</u>
Data Processing				
Personal Services	29,828	31,702	30,493	(1,209)
Contractual Services	15,684	12,744	16,650	3,906
Commodities	4,352	1,300	3,500	2,200
Capital Outlay	4,479	4,675	8,000	3,325
Employee Benefits	10,743	11,574	11,574	
Reimbursed Expense	(2,051)			
Total Data Processing	<u>63,035</u>	<u>61,995</u>	<u>70,217</u>	<u>8,222</u>
Janitor				
Personal Services	52,878	55,163	53,851	(1,312)
Contractual Services	607	788	820	32
Commodities	5,633	6,093	6,900	807
Capital Outlay	762	800	800	
Employee Benefits	28,632	29,537	34,893	5,356
Reimbursed Expense		(8)		8
Total Janitor	<u>88,512</u>	<u>92,373</u>	<u>97,264</u>	<u>4,891</u>
County Coordinator				
Personal Services	42,025	33,868	43,592	9,724
Contractual Services	4,271	3,748	3,450	(298)
Commodities	567	410	300	(110)
Capital Outlay			500	500
Employee Benefits	11,918	12,159	13,752	1,593
Reimbursed Expense	(70)			
Total County Coordinator	<u>58,711</u>	<u>50,185</u>	<u>61,594</u>	<u>11,409</u>

See accompanying notes to financial statements

General Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Zoning				
Contractual Services	\$	167	500	333
Commodities	185		500	500
Total Zoning	185	167	1,000	833
Total General Government	1,264,496	1,303,918	1,575,045	271,127
Public Safety				
Sheriff				
Personal Services	900,821	965,714	767,865	(197,849)
Contractual Services	192,933	220,808	215,400	(5,408)
Commodities	219,701	228,949	241,000	12,051
Capital Outlay	19,853	20,915	5,000	(15,915)
Employee Benefits	318,511	367,038	346,670	(20,368)
Reimbursed Expense	(443,167)	(474,578)	(300,000)	174,578
Total Sheriff	1,208,652	1,328,846	1,275,935	(52,911)
E911 - Dispatch				
Personal Services	164,284	161,590	183,523	21,933
Contractual Services	1,470	198	3,600	3,402
Commodities	865	462	1,500	1,038
Employee Benefits	51,870	57,964	75,970	18,006
Total E911 - Dispatch	218,489	220,214	264,593	44,379
Sheriff - Corrections				
Juvenile Detention				
Contractual Services	40,993	56,414	45,757	(10,657)
Emergency Preparedness				
Personal Services	29,466	30,161	31,333	1,172
Contractual Services	2,623	4,186	4,050	(136)
Commodities	3,728	1,702	5,600	3,898
Capital Outlay			2,000	2,000
Employee Benefits	10,559	11,449	11,715	266
Reimbursed Expense	(750)			
Total Emergency Preparedness	45,626	47,498	54,698	7,200
Emergency Telephone Service				
Capital Outlay				
Total Public Safety	1,513,760	1,652,972	1,640,983	(11,989)
Health				
Coroner				
Ad Valorem Tax	3,206			
Contractual Services	16,014	19,764	15,000	(4,764)
Reimbursed Expense	(4,290)			
Total Coroner	14,930	19,764	15,000	(4,764)
Agriculture				
Agricultural Appropriations				
Fair	21,500	21,500	21,500	
Economic Development				
Capital Outlay			10,000	10,000
Sanitation				
Landfill				
Contractual Services	307,118	161,375	167,250	5,875
Commodities		163,840	154,000	(9,840)
Capital Outlay	10,000	10,000	10,000	
Reimbursed Expense	(3,900)			
Total Landfill	313,218	335,215	331,250	(3,965)
Household Hazardous Waste				
Contractual Services			1,200	1,200
Commodities	49	599		(599)
Capital Outlay			1,000	1,000
Total Household Hazardous Waste	49	599	2,200	1,601
Total Sanitation	313,267	335,814	333,450	(2,364)

See accompanying notes to financial statements

General Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Transfers				
Operating Transfers Out	\$	37,500	12,500	(12,500)
Total Expenditures and Transfers		<u>3,165,453</u>	<u>3,346,468</u>	<u>3,595,978</u> <u>249,510</u>
Receipts Over (Under)				
Expenditures and Transfers		89,254	(257,432)	
Unencumbered Cash, Beginning		<u>597,439</u>	<u>686,693</u>	
Unencumbered Cash, Ending		<u>686,693</u>	<u>429,261</u>	

See accompanying notes to financial statements

Wilson County, Kansas
Ambulance Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	214,552	230,340	246,626	(16,286)
Motor Vehicle Tax		28,527	20,787	22,202	(1,415)
Recreational Vehicle Tax		582	394	387	7
Delinquent Tax		7,318	4,170	2,168	2,002
16/20 M Truck Tax			58	1,500	(1,442)
In Lieu of Tax		273	430	574	(144)
Total Taxes		<u>251,252</u>	<u>256,179</u>	<u>273,457</u>	<u>(17,278)</u>
Intergovernmental					
Slider		4,553			
Total Cash Receipts / Revenue		<u>255,805</u>	<u>256,179</u>	<u>273,457</u>	<u>(17,278)</u>
Expenditures and Transfers					
Public Safety					
Contractual Services		<u>277,000</u>	<u>266,228</u>	<u>282,000</u>	<u>15,772</u>
Total Expenditures and Transfers		<u>277,000</u>	<u>266,228</u>	<u>282,000</u>	<u>15,772</u>
Receipts Over (Under)					
Expenditures and Transfers	(21,195)	(10,049)	
Unencumbered Cash, Beginning		<u>31,244</u>	<u>10,049</u>		
Unencumbered Cash, Ending		<u>10,049</u>	<u></u>		

See accompanying notes to financial statements

Wilson County, Kansas
Appraiser's Cost Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 189,518	226,109	242,346	(16,237)
Motor Vehicle Tax	25,118	18,329	19,579	(1,250)
Recreational Vehicle Tax	513	348	342	6
Delinquent Tax	7,314	3,997	1,912	2,085
16/20 M Truck Tax		51	1,323	(1,272)
In Lieu of Tax	241	423	506	(83)
Total Taxes	<u>222,704</u>	<u>249,257</u>	<u>266,008</u>	<u>(16,751)</u>
Intergovernmental				
Federal Financial Assistance		64		64
Slider	6,438			
Total Intergovernmental	<u>6,438</u>	<u>64</u>		<u>64</u>
Total Cash Receipts / Revenue	<u>229,142</u>	<u>249,321</u>	<u>266,008</u>	<u>(16,687)</u>
Expenditures and Transfers				
General Government				
Personal Services	158,662	136,345	141,203	4,858
Contractual Services	60,558	47,910	59,450	11,540
Commodities	8,956	6,643	12,500	5,857
Capital Outlay	2,480	1,151	2,000	849
Employee Benefits	73,786	60,848	65,939	5,091
Reimbursed Expense	(7,076)	(2,462)		2,462
Appraiser				
Personal Services		2,683		(2,683)
Total General Government	<u>297,366</u>	<u>253,118</u>	<u>281,092</u>	<u>27,974</u>
Transfers				
Operating Transfers Out		10,000		(10,000)
Budget Credit			64	64
Total Expenditures and Transfers	<u>297,366</u>	<u>263,118</u>	<u>281,156</u>	<u>18,038</u>
Receipts Over (Under)				
Expenditures and Transfers	(68,224)	(13,797)		
Unencumbered Cash, Beginning	<u>80,056</u>	<u>11,832</u>		
Unencumbered Cash, Ending	<u>11,832</u>	<u>(1,965)</u>		

See accompanying notes to financial statements

Wilson County, Kansas
Conservation District Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	20,470	20,253	21,723	(1,470)
Motor Vehicle Tax		2,038	1,983	2,119	(136)
Recreational Vehicle Tax		42	38	37	1
Delinquent Tax		552	350	207	143
16/20 M Truck Tax			4	143	(139)
In Lieu of Tax		27	38	55	(17)
Total Taxes		<u>23,129</u>	<u>22,666</u>	<u>24,284</u>	<u>(1,618)</u>
Intergovernmental					
Slider		238			
Total Cash Receipts / Revenue		<u>23,367</u>	<u>22,666</u>	<u>24,284</u>	<u>(1,618)</u>
Expenditures and Transfers					
Agriculture					
Contractual Services		<u>25,000</u>	<u>23,354</u>	<u>25,000</u>	<u>1,646</u>
Total Expenditures and Transfers		<u>25,000</u>	<u>23,354</u>	<u>25,000</u>	<u>1,646</u>
Receipts Over (Under)					
Expenditures and Transfers	(1,633)	(688)		
Unencumbered Cash, Beginning		<u>2,322</u>	<u>689</u>		
Unencumbered Cash, Ending		<u>689</u>	<u>1</u>		

See accompanying notes to financial statements

Wilson County, Kansas
Direct Election Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		Variance Favorable (Unfavor)
		Current Year Actual	Budget	
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 29,864	7,766	7,921	(155)
Motor Vehicle Tax	5,126	2,909	3,100	(191)
Recreational Vehicle Tax	105	55	54	1
Delinquent Tax	1,413	533	303	230
16/20 M Truck Tax		10	209	(199)
In Lieu of Tax	37	14	80	(66)
Total Taxes	<u>36,545</u>	<u>11,287</u>	<u>11,667</u>	<u>(380)</u>
Intergovernmental				
Slider	3,538			
Total Cash Receipts / Revenue	<u>40,083</u>	<u>11,287</u>	<u>11,667</u>	<u>(380)</u>
Expenditures and Transfers				
General Government				
Personal Services	10,374	10,892	11,000	108
Contractual Services	13,014	17,423	16,850	(573)
Commodities	991	13,967	14,500	533
Capital Outlay	2,135		9,000	9,000
Employee Benefits	1,352	1,530	1,800	270
Reimbursed Expense	(7,011)	(2,270)		2,270
Total Expenditures and Transfers	<u>20,855</u>	<u>41,542</u>	<u>53,150</u>	<u>11,608</u>
Receipts Over (Under)				
Expenditures and Transfers	19,228	(30,255)		
Unencumbered Cash, Beginning	<u>46,728</u>	<u>65,956</u>		
Unencumbered Cash, Ending	<u>65,956</u>	<u>35,701</u>		

See accompanying notes to financial statements

Wilson County, Kansas
Economic Development Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		
		Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 42,766	9		9
Motor Vehicle Tax	261	4,107	4,411	(304)
Recreational Vehicle Tax	5	78	77	1
Delinquent Tax	645	477	431	46
16/20 M Truck Tax			298	(298)
In Lieu of Tax	60		114	(114)
Total Cash Receipts / Revenue	<u>43,737</u>	<u>4,671</u>	<u>5,331</u>	<u>(660)</u>
Expenditures and Transfers				
Economic Development				
Contractual Services	34,450	4,450	55,000	50,550
Reimbursed Expense		(987)		987
Total Expenditures and Transfers	<u>34,450</u>	<u>3,463</u>	<u>55,000</u>	<u>51,537</u>
Receipts Over (Under)				
Expenditures and Transfers	9,287	1,208		
Unencumbered Cash, Beginning	<u>58,931</u>	<u>68,218</u>		
Unencumbered Cash, Ending	<u>68,218</u>	<u>69,426</u>		

See accompanying notes to financial statements

Wilson County, Kansas
Extension Council Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	61,912	65,269	69,857	(4,588)
Motor Vehicle Tax		8,163	5,994	6,401	(407)
Recreational Vehicle Tax		167	114	112	2
Delinquent Tax		2,137	1,215	625	590
16/20 M Truck Tax			16	432	(416)
In Lieu of Tax		79	122	166	(44)
Total Taxes		<u>72,458</u>	<u>72,730</u>	<u>77,593</u>	<u>(4,863)</u>
Intergovernmental					
Slider		1,276			
Total Cash Receipts / Revenue		<u>73,734</u>	<u>72,730</u>	<u>77,593</u>	<u>(4,863)</u>
Expenditures and Transfers					
Agriculture					
Contractual Services		<u>80,000</u>	<u>75,628</u>	<u>80,000</u>	<u>4,372</u>
Total Expenditures and Transfers		<u>80,000</u>	<u>75,628</u>	<u>80,000</u>	<u>4,372</u>
Receipts Over (Under)					
Expenditures and Transfers	(6,266)	(2,898)	
Unencumbered Cash, Beginning		<u>9,165</u>	<u>2,899</u>		
Unencumbered Cash, Ending		<u>2,899</u>	<u>1</u>		

See accompanying notes to financial statements

Health Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		
		Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 187,237	133,310	142,990	(9,680)
Motor Vehicle Tax	12,822	18,138	19,433	(1,295)
Recreational Vehicle Tax	262	344	339	5
Delinquent Tax	4,264	2,710	1,898	812
16/20 M Truck Tax		26	1,313	(1,287)
In Lieu of Tax	251	250	503	(253)
Total Taxes	<u>204,836</u>	<u>154,778</u>	<u>166,476</u>	<u>(11,698)</u>
Intergovernmental				
Federal Financial Assistance	57,915	56,666	87,341	(30,675)
State Grant	17,472	9,035		9,035
Slider	1,679			
Contracts with Other Governments	14,108	14,574		14,574
Total Intergovernmental	<u>91,174</u>	<u>80,275</u>	<u>87,341</u>	<u>(7,066)</u>
Licenses, Fees, and Permits				
Service Fees	129,783	126,236	140,000	(13,764)
Total Cash Receipts / Revenue	<u>425,793</u>	<u>361,289</u>	<u>393,817</u>	<u>(32,528)</u>
Expenditures and Transfers				
Health				
Personal Services	247,092	221,148	264,153	43,005
Contractual Services	44,131	25,372	35,500	10,128
Commodities	40,976	37,793	30,200	(7,593)
Capital Outlay	3,865	3,496	5,000	1,504
Employee Benefits	99,204	108,798	106,025	(2,773)
Reimbursed Expense		(3,116)		3,116
Total Health	<u>435,268</u>	<u>393,491</u>	<u>440,878</u>	<u>47,387</u>
Agriculture				
Personal Services		4,893		(4,893)
Total Expenditures and Transfers	<u>435,268</u>	<u>398,384</u>	<u>440,878</u>	<u>42,494</u>
Receipts Over (Under)				
Expenditures and Transfers	(9,475)	(37,095)		
Unencumbered Cash, Beginning	<u>52,355</u>	<u>42,880</u>		
Unencumbered Cash, Ending	<u>42,880</u>	<u>5,785</u>		

Wilson County, Kansas
Historical Society Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	4,507	4,690	4,959	(269)
Motor Vehicle Tax		596	436	465	(29)
Recreational Vehicle Tax		12	8	8	
Delinquent Tax		159	89	46	43
16/20 M Truck Tax			1	31	(30)
In Lieu of Tax		6	9	12	(3)
Total Taxes		<u>5,280</u>	<u>5,233</u>	<u>5,521</u>	<u>(288)</u>
Intergovernmental					
Slider		103			
Total Cash Receipts / Revenue		<u>5,383</u>	<u>5,233</u>	<u>5,521</u>	<u>(288)</u>
Expenditures and Transfers					
Culture and Recreation					
Contractual Services		<u>5,800</u>	<u>5,559</u>	<u>5,800</u>	<u>241</u>
Total Expenditures and Transfers		<u>5,800</u>	<u>5,559</u>	<u>5,800</u>	<u>241</u>
Receipts Over (Under)					
Expenditures and Transfers	(417)	(326)	
Unencumbered Cash, Beginning		<u>743</u>	<u>326</u>		
Unencumbered Cash, Ending		<u>326</u>			

See accompanying notes to financial statements

Wilson County, Kansas
Home for the Aged Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Delinquent Tax	\$	17		
Total Cash Receipts / Revenue		17		
Expenditures and Transfers				
Social Services for Aged and Poor				
Capital Outlay				2,340
Total Expenditures and Transfers				2,340
Receipts Over (Under)				
Expenditures and Transfers		17		
Unencumbered Cash, Beginning		2,340	2,357	
Unencumbered Cash, Ending		2,357	2,357	

See accompanying notes to financial statements

Wilson County, Kansas
Hospital Maintenance Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		
		Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 104,616	109,676	117,365	(7,689)
Motor Vehicle Tax	13,731	10,126	10,818	(692)
Recreational Vehicle Tax	280	192	189	3
Delinquent Tax	3,639	2,058	1,056	1,002
16/20 M Truck Tax		28	731	(703)
In Lieu of Tax	133	205	280	(75)
Total Taxes	<u>122,399</u>	<u>122,285</u>	<u>130,439</u>	<u>(8,154)</u>
Intergovernmental				
Slider	2,312			
Total Cash Receipts / Revenue	<u>124,711</u>	<u>122,285</u>	<u>130,439</u>	<u>(8,154)</u>
Expenditures and Transfers				
Health				
Contractual Services	<u>135,000</u>	<u>127,903</u>	<u>135,000</u>	<u>7,097</u>
Total Expenditures and Transfers	<u>135,000</u>	<u>127,903</u>	<u>135,000</u>	<u>7,097</u>
Receipts Over (Under)				
Expenditures and Transfers	(10,289)	(5,618)		
Unencumbered Cash, Beginning	<u>15,907</u>	<u>5,618</u>		
Unencumbered Cash, Ending	<u>5,618</u>	<u></u>		

See accompanying notes to financial statements

Wilson County, Kansas
Mental Health Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	38,814	40,298	43,131	(2,833)
Motor Vehicle Tax		5,110	3,758	4,013	(255)
Recreational Vehicle Tax		104	71	70	1
Delinquent Tax		1,365	760	392	368
16/20 M Truck Tax			10	271	(261)
In Lieu of Tax		49	75	104	(29)
Total Taxes		<u>45,442</u>	<u>44,972</u>	<u>47,981</u>	<u>(3,009)</u>
Intergovernmental					
Slider		940			
Total Cash Receipts / Revenue		<u>46,382</u>	<u>44,972</u>	<u>47,981</u>	<u>(3,009)</u>
Expenditures and Transfers					
Health					
Contractual Services		<u>50,000</u>	<u>47,458</u>	<u>50,000</u>	<u>2,542</u>
Total Expenditures and Transfers		<u>50,000</u>	<u>47,458</u>	<u>50,000</u>	<u>2,542</u>
Receipts Over (Under)					
Expenditures and Transfers	(3,618)	(2,486)	
Unencumbered Cash, Beginning		<u>6,104</u>	<u>2,486</u>		
Unencumbered Cash, Ending		<u>2,486</u>	<u></u>		

See accompanying notes to financial statements

Wilson County, Kansas
Mental Retardation Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 19,378	20,675	22,066	(1,391)
Motor Vehicle Tax	2,622	1,879	2,007	(128)
Recreational Vehicle Tax	54	36	35	1
Delinquent Tax	595	363	196	167
16/20 M Truck Tax		5	136	(131)
In Lieu of Tax	25	39	52	(13)
Total Taxes	<u>22,674</u>	<u>22,997</u>	<u>24,492</u>	<u>(1,495)</u>
Intergovernmental				
Slider	329			
Total Cash Receipts / Revenue	<u>23,003</u>	<u>22,997</u>	<u>24,492</u>	<u>(1,495)</u>
Expenditures and Transfers				
Health				
Contractual Services	<u>25,000</u>	<u>23,462</u>	<u>25,000</u>	<u>1,538</u>
Total Expenditures and Transfers	<u>25,000</u>	<u>23,462</u>	<u>25,000</u>	<u>1,538</u>
Receipts Over (Under)				
Expenditures and Transfers	(1,997)	(465)		
Unencumbered Cash, Beginning	<u>2,462</u>	<u>465</u>		
Unencumbered Cash, Ending	<u>465</u>	<u></u>		

See accompanying notes to financial statements

Wilson County, Kansas
Noxious Weed Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	50,761	12,879	13,389	(510)
Motor Vehicle Tax		6,413	4,915	5,252	(337)
Recreational Vehicle Tax		131	93	92	1
Delinquent Tax		1,658	811	513	298
16/20 M Truck Tax			13	355	(342)
In Lieu of Tax		65	23	136	(113)
Total Taxes		<u>59,028</u>	<u>18,734</u>	<u>19,737</u>	<u>(1,003)</u>
Intergovernmental					
Slider		949			
Total Cash Receipts / Revenue		<u>59,977</u>	<u>18,734</u>	<u>19,737</u>	<u>(1,003)</u>
Expenditures and Transfers					
Agriculture					
Contractual Services		2,883	2,952	3,000	48
Commodities		7,880	4,649	16,000	11,351
Capital Outlay		4,553	4,447	5,000	553
Employee Benefits		1,270	1,026		(1,026)
Reimbursed Expense	(<u>750)</u>	<u>(108)</u>		<u>108</u>
Total Agriculture		<u>15,836</u>	<u>12,966</u>	<u>24,000</u>	<u>11,034</u>
Transfers					
Operating Transfers Out		<u>12,000</u>	<u>10,000</u>		<u>(10,000)</u>
Total Expenditures and Transfers		<u>27,836</u>	<u>22,966</u>	<u>24,000</u>	<u>1,034</u>
Receipts Over (Under)					
Expenditures and Transfers		32,141	(4,232)		
Unencumbered Cash, Beginning		<u>9,993</u>	<u>42,134</u>		
Unencumbered Cash, Ending		<u>42,134</u>	<u>37,902</u>		

See accompanying notes to financial statements

Wilson County, Kansas
Road and Bridge Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 1,819,839	1,790,839	1,917,813	(126,974)
Motor Vehicle Tax	223,433	176,159	188,247	(12,088)
Recreational Vehicle Tax	4,561	3,341	3,284	57
Delinquent Tax	51,642	33,263	18,380	14,883
16/20 M Truck Tax		451	12,717	(12,266)
In Lieu of Tax	2,336	3,346	4,870	(1,524)
Total Taxes	<u>2,101,811</u>	<u>2,007,399</u>	<u>2,145,311</u>	<u>(137,912)</u>
Intergovernmental				
Special City & County Highway	443,254	472,241	523,082	(50,841)
Slider	18,682			
Total Intergovernmental	<u>461,936</u>	<u>472,241</u>	<u>523,082</u>	<u>(50,841)</u>
Miscellaneous				
Sale of Surplus Property		3,167		3,167
Other	25	2,619		2,619
Total Miscellaneous	<u>25</u>	<u>5,786</u>		<u>5,786</u>
Total Cash Receipts / Revenue	<u>2,563,772</u>	<u>2,485,426</u>	<u>2,668,393</u>	<u>(182,967)</u>
Expenditures and Transfers				
Public Works				
Maintenance				
Personal Services	624,424	650,140	579,042	(71,098)
Contractual Services	52,330	50,767	75,120	24,353
Commodities	1,096,808	1,219,071	1,593,685	374,614
Capital Outlay	54,418		200,000	200,000
Employee Benefits	249,795	270,084	299,901	29,817
Reimbursed Expense	(129,235)	(228,326)	(15,000)	213,326
Total Maintenance	<u>1,948,540</u>	<u>1,961,736</u>	<u>2,732,748</u>	<u>771,012</u>
Transfers				
Operating Transfers Out	300,000	300,000		(300,000)
Total Expenditures and Transfers	<u>2,248,540</u>	<u>2,261,736</u>	<u>2,732,748</u>	<u>471,012</u>
Receipts Over (Under)				
Expenditures and Transfers	315,232	223,690		
Unencumbered Cash, Beginning	<u>233,735</u>	<u>548,967</u>		
Unencumbered Cash, Ending	<u>548,967</u>	<u>772,657</u>		

See accompanying notes to financial statements

Wilson County, Kansas
Rural Fire District No. 1 Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	69,013	61,865	65,321	(3,456)
Motor Vehicle Tax		3,752	5,113	5,377	(264)
Recreational Vehicle Tax		81	103	100	3
Delinquent Tax		886	670	705	(35)
16/20 M Truck Tax			11	385	(374)
In Lieu of Tax		86		55	(55)
Total Taxes		<u>73,818</u>	<u>67,762</u>	<u>71,943</u>	<u>(4,181)</u>
Intergovernmental					
Slider		664			
Total Cash Receipts / Revenue		<u>74,482</u>	<u>67,762</u>	<u>71,943</u>	<u>(4,181)</u>
Expenditures and Transfers					
Public Safety					
Contractual Services		<u>75,000</u>	<u>70,847</u>	<u>75,000</u>	<u>4,153</u>
Total Expenditures and Transfers		<u>75,000</u>	<u>70,847</u>	<u>75,000</u>	<u>4,153</u>
Receipts Over (Under)					
Expenditures and Transfers	(518)	(3,085)	
Unencumbered Cash, Beginning		<u>3,603</u>	<u>3,085</u>		
Unencumbered Cash, Ending		<u>3,085</u>			

See accompanying notes to financial statements

Wilson County, Kansas
Service Program for the Elderly Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		
		Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Ad Valorem Tax	\$ 61,200	65,722	70,364	(4,642)
Motor Vehicle Tax	7,849	5,921	6,328	(407)
Recreational Vehicle Tax	160	112	110	2
Delinquent Tax	1,936	1,184	618	566
16/20 M Truck Tax		16	428	(412)
In Lieu of Tax	78	123	164	(41)
Total Taxes	<u>71,223</u>	<u>73,078</u>	<u>78,012</u>	<u>(4,934)</u>
Intergovernmental				
Slider	794			
Total Cash Receipts / Revenue	<u>72,017</u>	<u>73,078</u>	<u>78,012</u>	<u>(4,934)</u>
Expenditures and Transfers				
Social Services for Aged and Poor				
Contractual Services	<u>79,000</u>	<u>74,002</u>	<u>79,000</u>	<u>4,998</u>
Total Expenditures and Transfers	<u>79,000</u>	<u>74,002</u>	<u>79,000</u>	<u>4,998</u>
Receipts Over (Under)				
Expenditures and Transfers	(6,983)	(924)		
Unencumbered Cash, Beginning	<u>7,907</u>	<u>924</u>		
Unencumbered Cash, Ending	<u>924</u>	<u></u>		

See accompanying notes to financial statements

Wilson County, Kansas
Special Alcohol Program Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Intergovernmental				
Local Alcoholic Liquor Tax	\$ 11,134	14,236	15,000	(764)
Total Cash Receipts / Revenue	<u>11,134</u>	<u>14,236</u>	<u>15,000</u>	<u>(764)</u>
Expenditures and Transfers				
Health				
Contractual Services	<u>11,139</u>	<u>11,617</u>	<u>30,000</u>	<u>18,383</u>
Total Expenditures and Transfers	<u>11,139</u>	<u>11,617</u>	<u>30,000</u>	<u>18,383</u>
Receipts Over (Under)				
Expenditures and Transfers	(5)	2,619		
Unencumbered Cash, Beginning	<u>5</u>	<u></u>		
Unencumbered Cash, Ending	<u></u>	<u>2,619</u>		

See accompanying notes to financial statements

Wilson County, Kansas
Special Bridge Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	158,150	173,288	186,181	(12,893)
Motor Vehicle Tax		13,360	15,318	16,400	(1,082)
Recreational Vehicle Tax		273	291	286	5
Delinquent Tax		3,474	2,600	1,601	999
16/20 M Truck Tax			27	1,108	(1,081)
In Lieu of Tax		209	325	424	(99)
Total Taxes		<u>175,466</u>	<u>191,849</u>	<u>206,000</u>	<u>(14,151)</u>
Intergovernmental					
Federal Financial Assistance		157,807			
Slider		1,080			
Total Intergovernmental		<u>158,887</u>			
Total Cash Receipts / Revenue		<u>334,353</u>	<u>191,849</u>	<u>206,000</u>	<u>(14,151)</u>
Expenditures and Transfers					
Public Works					
Contractual Services		<u>117,360</u>	<u>151,769</u>	<u>206,000</u>	<u>54,231</u>
Total Expenditures and Transfers		<u>117,360</u>	<u>151,769</u>	<u>206,000</u>	<u>54,231</u>
Receipts Over (Under)					
Expenditures and Transfers		216,993	40,080		
Unencumbered Cash, Beginning		<u>16,233</u>	<u>233,226</u>		
Unencumbered Cash, Ending		<u>233,226</u>	<u>273,306</u>		

See accompanying notes to financial statements

Wilson County, Kansas
Special Liability Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Prior Year Actual	Current Year		Variance Favorable (Unfavor)
			Current Year Actual	Budget	
Cash Receipts / Revenue					
Taxes					
Ad Valorem Tax	\$	5,200	(1)	(1)	
Motor Vehicle Tax			504		504
Recreational Vehicle Tax			10		10
Delinquent Tax		21	33		33
In Lieu of Tax		7			
Total Cash Receipts / Revenue		<u>5,228</u>	<u>546</u>	<u></u>	<u>546</u>
Expenditures and Transfers					
General Government					
Contractual Services				54,674	54,674
Total Expenditures and Transfers				<u>54,674</u>	<u>54,674</u>
Receipts Over (Under)					
Expenditures and Transfers		5,228	546		
Unencumbered Cash, Beginning		<u>48,723</u>	<u>53,951</u>		
Unencumbered Cash, Ending		<u>53,951</u>	<u>54,497</u>		

See accompanying notes to financial statements

Wilson County, Kansas
Special Park and Recreation Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Intergovernmental				
Local Alcoholic Liquor Tax	\$	2,300	2,222	3,000
Total Cash Receipts / Revenue		2,300	2,222	3,000
Expenditures and Transfers				
Culture and Recreation				
Contractual Services		2,300	1,660	6,000
Total Expenditures and Transfers		2,300	1,660	6,000
Receipts Over (Under)				
Expenditures and Transfers			562	
Unencumbered Cash, Beginning				
Unencumbered Cash, Ending			562	

See accompanying notes to financial statements

Wilson County, Kansas
Tourism and Convention Promotion Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
		Prior Year Actual	Current Year Actual	Budget
				Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Taxes				
Transient Guest Tax	\$	3,201	980	11,300
Total Cash Receipts / Revenue		3,201	980	11,300
Expenditures and Transfers				
Economic Development				
Contractual Services				22,500
Total Expenditures and Transfers				22,500
Receipts Over (Under)				
Expenditures and Transfers		3,201	980	
Unencumbered Cash, Beginning		2,296	5,497	
Unencumbered Cash, Ending		5,497	6,477	

See accompanying notes to financial statements

Wilson County, Kansas
Special Equipment Reserve Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 37,500	22,500
Total Cash Receipts / Revenue	<u>37,500</u>	<u>22,500</u>
Expenditures and Transfers		
General Government		
Capital Outlay		30,781
Public Safety		
Capital Outlay		25,000
Total Expenditures and Transfers		<u>55,781</u>
Receipts Over (Under)		
Expenditures and Transfers	37,500	(33,281)
Unencumbered Cash, Beginning	<u>30,400</u>	<u>67,900</u>
Unencumbered Cash, Ending	<u><u>67,900</u></u>	<u><u>34,619</u></u>

See accompanying notes to financial statements

Wilson County, Kansas
Special Noxious Weed Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

		Current Year		
	Prior Year Actual	Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Transfers				
Operating Transfers In	\$ 12,000	10,000		10,000
Total Cash Receipts / Revenue	<u>12,000</u>	<u>10,000</u>	<u></u>	<u>10,000</u>
Expenditures and Transfers				
Agriculture				
Capital Outlay		15,464	34,997	19,533
Total Expenditures and Transfers		<u>15,464</u>	<u>34,997</u>	<u>19,533</u>
Receipts Over (Under)				
Expenditures and Transfers	12,000	(5,464)		
Unencumbered Cash, Beginning	<u>29,997</u>	<u>41,997</u>		
Unencumbered Cash, Ending	<u>41,997</u>	<u>36,533</u>		

See accompanying notes to financial statements

Wilson County, Kansas
Special Highway Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts		
None	\$	
Expenditures and Transfers		
Public Works		
Contractual Services	11,224	
Total Expenditures and Transfers	11,224	
Receipts Over (Under)		
Expenditures and Transfers	(11,224)	
Unencumbered Cash, Beginning	274,082	262,858
Unencumbered Cash, Ending	262,858	262,858

See accompanying notes to financial statements

Wilson County, Kansas
Special Machinery Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Transfers		
Operating Transfers In	\$ 300,001	300,000
Miscellaneous		
Other	35	
Total Cash Receipts / Revenue	<u>300,036</u>	<u>300,000</u>
Expenditures and Transfers		
Equipment		
Public Works	135,141	296,772
Reimbursed Expense	(3)	(120)
Total Expenditures and Transfers	<u>135,138</u>	<u>296,652</u>
Receipts Over (Under)		
Expenditures and Transfers	164,898	3,348
Unencumbered Cash, Beginning	<u>143,267</u>	<u>308,165</u>
Unencumbered Cash, Ending	<u><u>308,165</u></u>	<u><u>311,513</u></u>

See accompanying notes to financial statements

Wilson County, Kansas
Emergency Telephone Service Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		
		Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Intergovernmental				
State Grant	\$	13,075		13,075
Licenses, Fees, and Permits				
Emergency Telephone Tax	28,680	27,220	35,000	(7,780)
Total Cash Receipts / Revenue	<u>28,680</u>	<u>40,295</u>	<u>35,000</u>	<u>5,295</u>
Expenditures and Transfers				
Public Safety				
Contractual Services	23,846	20,351	64,127	43,776
Budget Credit			13,075	13,075
Total Expenditures and Transfers	<u>23,846</u>	<u>20,351</u>	<u>77,202</u>	<u>56,851</u>
Receipts Over (Under)				
Expenditures and Transfers	4,834	19,944		
Unencumbered Cash, Beginning	(2,834)	2,000		
Unencumbered Cash, Ending	<u>2,000</u>	<u>21,944</u>		

See accompanying notes to financial statements

Wilson County, Kansas
Emergency Telephone Service - Wireless Fund
Statement of Cash Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year		
		Current Year Actual	Budget	Variance Favorable (Unfavor)
Cash Receipts / Revenue				
Intergovernmental				
State Grant	\$ 46,333	99,534		99,534
Licenses, Fees, and Permits				
Emergency Telephone Tax	15,140	16,922	35,000	(18,078)
Total Cash Receipts / Revenue	<u>61,473</u>	<u>116,456</u>	<u>35,000</u>	<u>81,456</u>
Expenditures and Transfers				
Public Safety				
Contractual Services	60,988	88,005	74,500	(13,505)
Budget Credit			99,534	99,534
Total Expenditures and Transfers	<u>60,988</u>	<u>88,005</u>	<u>174,034</u>	<u>86,029</u>
Receipts Over (Under)				
Expenditures and Transfers	485	28,451		
Unencumbered Cash, Beginning	<u>8,757</u>	<u>9,242</u>		
Unencumbered Cash, Ending	<u>9,242</u>	<u>37,693</u>		

See accompanying notes to financial statements

Wilson County, Kansas
Jail Bond and Interest Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Taxes		
Countywide Sales Tax	\$ 663,674	4,974
Use of Money and Property		
Interest on Investments	41,173	
Total Cash Receipts / Revenue	<u>704,847</u>	<u>4,974</u>
Expenditures and Transfers		
Public Safety		
Capital Outlay	81,368	19,315
Debt Service		
Principal	4,022,417	
Interest	85,334	
Total Debt Service	<u>4,107,751</u>	
Total Expenditures and Transfers	<u>4,189,119</u>	<u>19,315</u>
Receipts Over (Under)		
Expenditures and Transfers	(3,484,272)	(14,341)
Unencumbered Cash, Beginning	4,296,390	812,118
Unencumbered Cash, Ending	<u>812,118</u>	<u>797,777</u>

See accompanying notes to financial statements

Wilson County, Kansas
Special Auto Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 89,422	89,804
Total Cash Receipts / Revenue	<u>89,422</u>	<u>89,804</u>
Expenditures and Transfers		
General Government		
Personal Services	45,105	45,525
Contractual Services	15,328	16,053
Commodities	4,254	4,280
Capital Outlay	2,521	2,106
Employee Benefits	6,713	7,867
Total General Government	<u>73,921</u>	<u>75,831</u>
Transfers		
Operating Transfers Out	<u>34,701</u>	<u>12,500</u>
Total Expenditures and Transfers	<u>108,622</u>	<u>88,331</u>
Receipts Over (Under)		
Expenditures and Transfers	(19,200)	1,473
Unencumbered Cash, Beginning	<u>22,201</u>	<u>3,001</u>
Unencumbered Cash, Ending	<u><u>3,001</u></u>	<u><u>4,474</u></u>

See accompanying notes to financial statements

Wilson County, Kansas
Prosecuting Attorney Training Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 3,451	4,337
Total Cash Receipts / Revenue	<u>3,451</u>	<u>4,337</u>
Expenditures and Transfers		
General Government		
Contractual Services	<u>1,910</u>	<u>2,235</u>
Total Expenditures and Transfers	<u>1,910</u>	<u>2,235</u>
Receipts Over (Under)		
Expenditures and Transfers	1,541	2,102
Unencumbered Cash, Beginning	<u>3,127</u>	<u>4,668</u>
Unencumbered Cash, Ending	<u><u>4,668</u></u>	<u><u>6,770</u></u>

See accompanying notes to financial statements

Wilson County, Kansas
Special Law Enforcement Trust Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Miscellaneous		
Sale of Confiscations	\$ 14,806	13,670
Other	1,000	
Total Cash Receipts / Revenue	<u>15,806</u>	<u>13,670</u>
Expenditures and Transfers		
Public Safety		
Contractual Services	11,253	7,156
Commodities	11,656	2,608
Total Expenditures and Transfers	<u>22,909</u>	<u>9,764</u>
Receipts Over (Under)		
Expenditures and Transfers	(7,103)	3,906
Unencumbered Cash, Beginning	<u>12,148</u>	<u>5,045</u>
Unencumbered Cash, Ending	<u><u>5,045</u></u>	<u><u>8,951</u></u>

See accompanying notes to financial statements

Wilson County, Kansas
Register of Deeds Technology Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 10,068	12,560
Use of Money and Property		
Interest on Investments	369	37
Total Cash Receipts / Revenue	<u>10,437</u>	<u>12,597</u>
Expenditures and Transfers		
General Government		
Contractual Services	20,884	16,835
Total Expenditures and Transfers	<u>20,884</u>	<u>16,835</u>
Receipts Over (Under)		
Expenditures and Transfers	(10,447)	(4,238)
Unencumbered Cash, Beginning	30,173	19,726
Unencumbered Cash, Ending	<u>19,726</u>	<u>15,488</u>

See accompanying notes to financial statements

Wilson County, Kansas
Sheriff's Special Donations Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Miscellaneous		
Donations	\$ 1,080	660
Total Cash Receipts / Revenue	<u>1,080</u>	<u>660</u>
Expenditures and Transfers		
Public Safety		
Commodities	<u>2,296</u>	
Total Expenditures and Transfers	<u>2,296</u>	
Receipts Over (Under)		
Expenditures and Transfers	(1,216)	660
Unencumbered Cash, Beginning	<u>2,646</u>	<u>1,430</u>
Unencumbered Cash, Ending	<u><u>1,430</u></u>	<u><u>2,090</u></u>

See accompanying notes to financial statements

Wilson County, Kansas
Bioterrorism Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$ 19,768	44,283
Total Cash Receipts / Revenue	<u>19,768</u>	<u>44,283</u>
Expenditures and Transfers		
Health		
Personal Services		32,223
Contractual Services	3,669	12,422
Commodities	7,303	6,045
Total Expenditures and Transfers	<u>10,972</u>	<u>50,690</u>
Receipts Over (Under)		
Expenditures and Transfers	8,796	(6,407)
Unencumbered Cash, Beginning	<u>2,791</u>	<u>11,587</u>
Unencumbered Cash, Ending	<u><u>11,587</u></u>	<u><u>5,180</u></u>

See accompanying notes to financial statements

Wilson County, Kansas
Community Development Block Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$	2,595
Total Cash Receipts / Revenue		2,595
Expenditures and Transfers		
General Government		
Contractual Services		1,509
Total Expenditures and Transfers		1,509
Receipts Over (Under)		
Expenditures and Transfers		1,086
Unencumbered Cash, Beginning		
Unencumbered Cash, Ending		1,086

See accompanying notes to financial statements

Wilson County, Kansas
LEPC Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$ 88,350	
Total Cash Receipts / Revenue	<u>88,350</u>	
Expenditures and Transfers		
Public Safety		
Contractual Services	<u>71,984</u>	
Total Expenditures and Transfers	<u>71,984</u>	
Receipts Over (Under)		
Expenditures and Transfers	16,366	
Unencumbered Cash, Beginning		16,366
Unencumbered Cash, Ending	<u>16,366</u>	<u>16,366</u>

See accompanying notes to financial statements

Wilson County, Kansas
FEMA Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$ 137,874	297,981
State Grant	<u>8,358</u>	<u>47,695</u>
Total Cash Receipts / Revenue	<u>146,232</u>	<u>345,676</u>
Expenditures and Transfers		
Disaster Recovery		
Capital Outlay	177,032	111,016
Public Works	<u>231,898</u>	<u>231,898</u>
Total Expenditures and Transfers	<u>177,032</u>	<u>342,914</u>
Receipts Over (Under)		
Expenditures and Transfers	(30,800)	2,762
Unencumbered Cash, Beginning	<u>28,038</u>	(<u>2,762</u>)
Unencumbered Cash, Ending	<u>(2,762)</u>	<u> </u>

See accompanying notes to financial statements

Wilson County, Kansas
Emergency Preparedness Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
Federal Financial Assistance	\$ 19,152	19,507
Total Cash Receipts / Revenue	<u>19,152</u>	<u>19,507</u>
Expenditures and Transfers		
General Government		
Contractual Services	1,650	2,240
Commodities	<u>7,394</u>	<u>25,863</u>
Total Expenditures and Transfers	<u>9,044</u>	<u>28,103</u>
Receipts Over (Under)		
Expenditures and Transfers	10,108	(8,596)
Unencumbered Cash, Beginning	<u>19,117</u>	<u>29,225</u>
Unencumbered Cash, Ending	<u><u>29,225</u></u>	<u><u>20,629</u></u>

See accompanying notes to financial statements

Wilson County, Kansas
Clock Tower Donations Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Miscellaneous		
Donations	\$ 5,650	50
Total Cash Receipts / Revenue	<u>5,650</u>	<u>50</u>
Expenditures and Transfers		
General Government		
Contractual Services	6,175	
Total Expenditures and Transfers	<u>6,175</u>	
Receipts Over (Under)		
Expenditures and Transfers	(525)	50
Unencumbered Cash, Beginning	525	
Unencumbered Cash, Ending	<u><u>525</u></u>	<u><u>50</u></u>

See accompanying notes to financial statements

Wilson County, Kansas
Diversion Fees Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Licenses, Fees, and Permits		
Officer Fees	\$ 14,200	8,890
Total Cash Receipts / Revenue	<u>14,200</u>	<u>8,890</u>
Expenditures and Transfers		
General Government		
Personal Services		2,000
Contractual Services	5,437	20,144
Commodities	781	
Total Expenditures and Transfers	<u>6,218</u>	<u>22,144</u>
Receipts Over (Under)		
Expenditures and Transfers	7,982	(13,254)
Unencumbered Cash, Beginning	<u>16,058</u>	<u>24,040</u>
Unencumbered Cash, Ending	<u><u>24,040</u></u>	<u><u>10,786</u></u>

See accompanying notes to financial statements

Wilson County, Kansas
KSDE - BWM Site Cleanup Grant Fund
Statement of Cash Receipts and Expenditures - Actual
For the Year Ended December 31, 2010
(With Comparative Actual Totals for the Prior Year Ended December 31, 2009)

	Prior Year Actual	Current Year Actual
Cash Receipts / Revenue		
Intergovernmental		
State Grant	\$ 70,459	4,625
Total Cash Receipts / Revenue	<u>70,459</u>	<u>4,625</u>
Expenditures and Transfers		
General Government		
Contractual Services	76,939	
Commodities	<u>170</u>	
Total Expenditures and Transfers	<u>77,109</u>	
Receipts Over (Under)		
Expenditures and Transfers	(6,650)	4,625
Unencumbered Cash, Beginning	<u>6,650</u>	
Unencumbered Cash, Ending	<u><u> </u></u>	<u><u>4,625</u></u>

See accompanying notes to financial statements

Agency Funds
Statement of Cash Receipts, Disbursements and Balances
For the Year Ended December 31, 2010

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
Cities:				
Altoona City, General	\$	14,711	14,711	
Altoona City, Weed		368	368	
Altoona City, Library		3,360	3,360	
Altoona City, Bond & Interest		20,553	20,553	
Benedict City, General		1,367	1,367	
Benedict City, Special Liability		46	46	
Buffalo City, General		37,514	37,514	
Buffalo City, Bond & Interest		13,133	13,133	
Buffalo City, Employee Benefits		114	114	
Coyville City, General		3,124	3,124	
Fredonia City, General	832	464,232	465,064	
Fredonia City, Bond & Interest	295	17,092	17,387	
Fredonia City, Library	550	149,513	150,063	
Fredonia City, Employee Benefits		12	12	
Fredonia City, Special Weeds		125	125	
Neodesha City, General		339,918	339,918	
Neodesha City, Library		52,344	52,344	
Neodesha City, Recreation		258	258	
Neodesha City, Industrial Dev.		10,473	10,473	
Neodesha City, Weed		4,356	4,356	
		76,965	76,965	
New Albany City, General		1,267	1,267	
Subtotal Cities	<u>1,677</u>	<u>1,210,845</u>	<u>1,212,522</u>	
Townships:				
Cedar Township, General		42	42	
Chetopa Township, General		2,271	2,271	
Chetopa Township, Cemetery		3,681	3,681	
Fall River Township, General		618	618	
Fall River Township, Building		942	942	
Fall River Township, Cemetery		3,728	3,728	
Guilford Township, General		919	919	
Guilford Township, Fire		1,688	1,688	
Neodesha Township, General		8,479	8,479	
Neodesha Township, Fire		13,217	13,217	
Newark Township, General		41	41	
Newark Township, Fire		46	46	
Pleasant Valley Township, General		999	999	
Prairie Township, General		351	351	
Verdigris Township, General		1,082	1,082	
Subtotal Townships		<u>38,104</u>	<u>38,104</u>	
Schools:				
U.S.D. #447 General		62,265	62,265	
U.S.D. #447 Supplemental General		55,995	55,995	
U.S.D. #447 Capital Outlay		1	1	
U.S.D. #447 Recreation Commission		6,451	6,451	
U.S.D. #387, General		528,495	528,495	
U.S.D. #387, Supplemental General		505,680	505,680	

See accompanying notes to financial statements

Wilson County, Kansas
Statement of Cash Receipts, Disbursements and Balances
For the Year Ended December 31, 2010

Statement 4

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
U.S.D.#461. General		476,038	476,038	
U.S.D.#461, Capital Outlay		6,404	6,404	
U.S.D.#461, Bond & Interest		196,533	196,533	
U.S.D. #461, Supplemental General		626,496	626,496	
U.S.D. #461, Recreation Commission		57,203	57,203	
U.S.D.#484, General	595	725,844	726,439	
U.S.D.#484, Capital Outlay	118	176,075	176,193	
U.S.D.#484, Bond & Interest		8	8	
U.S.D.#484, Supplemental General	703	831,249	831,952	
U.S.D. #484 Recreation	44	65,950	65,994	
Subtotal Schools	<u>1,460</u>	<u>4,320,687</u>	<u>4,322,147</u>	
Cemeteries:				
High Prairie #1, Cem 23		3,231	3,231	
Buffalo #2, Cem 24,		7,167	7,142	25
Maple Grove #3, Cem 25		2,992	2,992	
Little Sandy #40, Cem 26		1,052	1,052	
Farmington #5, Cem 27		2,380	2,380	
Grandview #6Jt. Cem 28	10	2,608	2,601	17
Big Sandy #7, Cem 29		54	54	
Bachelor #8, Cem 30		1,255	1,255	
Pleasant Valley #9, Cem 31		2,104	2,104	
Cedar #10, Cem 32		25,982	25,982	
Vilas Bethel #11, Cem 33		3,393	3,393	
Mt. Pleasant #12, Cem 34		1,965	1,965	
Coyville #13, Cem 35		2,949	2,949	
Varner Ross #14, Cem 36	30	2,648	2,659	19
Talleyrand #15, Cem 37		4,004	4,004	
Star #16, Cem 38		2,207	2,207	
Caley #17Jt, Cem 39		982	982	
Shelly #18, Cem 40		1,666	1,666	
Colfax Village Creek #19, Cem 41		1,620	1,620	
Subtotal Cemeteries	<u>40</u>	<u>70,259</u>	<u>70,238</u>	<u>61</u>
Watershed Districts:				
Elk River Jt47, Watershed		1,550	1,550	
Cedar Creek Jt56 Watershed		1,552	1,552	
Duck Creek Jt 59 Watershed		6,751	6,751	
Tri Creed Jt 100, Watershed		43,156	43,156	
Turkey Creek Jt 103, Watershed		639	639	
Subtotal Watershed Districts		<u>53,648</u>	<u>53,648</u>	
Regional Library:				
		104,524	104,524	
		6,495	6,495	
Subtotal Regional Library		<u>111,019</u>	<u>111,019</u>	
Total Subdivisions	<u>3,177</u>	<u>5,804,562</u>	<u>5,807,678</u>	<u>61</u>

See accompanying notes to financial statements

Wilson County, Kansas
Statement of Cash Receipts, Disbursements and Balances
For the Year Ended December 31, 2010

Statement 4

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
State Funds:				
	30	96,741	96,771	
	15	49,409	49,424	
		13,592	13,592	
		13	13	
Total State Funds	<u>45</u>	<u>159,755</u>	<u>159,800</u>	
Other Agency Funds:				
Payroll Clearing	128,456	1,745,259	1,711,477	162,238
Motor Vehicle Licenses		677,008	676,997	11
Juvenile Electronic Monitoring	707			707
Driver License Fees		26,763	26,762	1
Game Licenses	962	15,803	15,991	774
MVR Copy Fees		590	570	20
Heritage Trust	616	2,223	2,271	568
Unclaimed Money	4,818			4,818
Cash Bond Deposits	10,556	84	7	10,633
Sales Tax	13,442	308,539	300,492	21,489
State Election Fees		70		70
State VIN Fees		434	389	45
Oil & Gas Depletion Fund		202,716		202,716
Treasurer's Holding Account	8,071	13,827	13,098	8,800
Total Other Agency Funds	<u>167,628</u>	<u>2,993,316</u>	<u>2,748,054</u>	<u>412,890</u>
Distributable Funds:				
Current Tax	6,171,333	9,954,807	10,775,705	5,350,435
Delinquent Tax	4,118	211,079	207,039	8,158
Motor Vehicle Tax	4,522	987,132	986,758	4,896
Recreational Vehicle Tax	41	18,881	18,922	
Mineral Production Tax		79,642	79,642	
Local Alcoholic Liquor		18,680	18,680	
In Lieu of Tax	22,034	22,072	29,791	14,315
Neighborhood Revitalization		12,166	12,166	
Total Distributable Funds	<u>6,202,048</u>	<u>11,304,459</u>	<u>12,128,703</u>	<u>5,377,804</u>
Total Agency Funds	<u>6,372,898</u>	<u>20,262,092</u>	<u>20,844,235</u>	<u>5,790,755</u>

See accompanying notes to financial statements

County of Wilson Kansas
Statement of Changes in Long Term Debt
For the Year Ended December 31, 2010

Statement 5
Page 1 of 2

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>	<u>Balance Beginning of Year</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Net Change</u>	<u>Balance end of Year</u>	<u>Interest Paid</u>
General Obligation Bonds:										
Jail Construction Bonds, Series 2001	4.15-6.00%	9/15/2001	<u>4,845,000</u>	10/1/2021	<u>3,715,000</u>		<u>3,715,000</u> (1)		<u>0</u>	<u>85,334</u>
<u>Capital Leases:</u>										
2 Volvo Graders	4.60%	4/1/2010	267,170	4/1/2015		267,170			267,170	
Asphalt Zipper	5.75%	10/23/2006	91,450	10/23/2010	39,684		19,281		20,403	2,283
2 Volvo Graders	4.85%	8/13/2007	166,960	1/10/20010	58,318		58,318		-	2,830
Solid Waste Trailer	5.95%	7/14/2006	42,000	7/15/2011	18,308		8,884		9,424	1,116
TAC Controls	4.64%	8/14/2007	715,281	8/14/2022	645,628		37,313		608,315	29,932
Cat Grader	4.85%	1/28/2008	158,950	1/28/2013	130,116		30,255		99,861	6,317
Cat Grader	4.63%	5/27/2008	141,712	5/27/2012	115,873		27,035		88,838	5,363
Total Capital Leases			<u>1,583,523</u>		<u>1,007,927</u>	<u>267,170</u>	<u>181,086</u>		<u>1,094,011</u>	<u>47,841</u>
<u>Compensated Absences:</u>										
Vacation Pay Maximum Potential Liability					36,435			15,423	51,858	
Sick Leave Maximum Potential Liability					36,709			10,518	47,227	
Total Long-Term Debt					<u>5,803,998</u>	<u>534,340</u>	<u>4,077,172</u>	<u>25,941</u>	<u>2,287,107</u>	

County of Wilson, Kansas
Schedule of Maturity of Long-Term Debt
For the Year Ended December 31, 2010

Statement 5
Page 2 of 2

	2011	2012	2013	2014	2015	2016/20	2021/23	Totals
Principal								
Capital Leases								
Asphalt Zipper	20,403							20,403
2 Volvo Graders	48,748	50,962	53,331	55,783	58,346			267,170
Solid Waste Trailer	9,424							9,424
TAC Controls	39,043	40,781	42,744	44,725	46,799	268,539	125,684	608,315
Cat Grader	31,724	33,264	34,873					99,861
Cat Grader	28,286	29,588	30,965					88,839
Total Capital Leases	177,628	154,595	161,913	100,508	105,145	268,539	125,684	1,094,012
Total Principal	177,628	154,595	161,913	100,508	105,145	268,539	125,684	1,094,012
Interest								
Capital Leases Interest								
Asphalt Zipper	1,173							1,173
2 Volvo Graders	12,280	10,067	7,697	5,246	2,682			37,972
Solid Waste Trailer	576							576
TAC Controls	28,202	26,464	24,501	22,520	20,446	67,687	8,806	198,626
Cat Grader	4,848	3,308	1,698					9,853
Cat Grader	4,112	2,810	1,433					8,355
Total Capital Leases Interest	51,191		35,329	27,766	23,128	67,687	8,806	256,556
Total Interest	51,191	42,649	35,329	27,766	23,128	67,687	8,806	256,556
Total Principal and Interest	228,819	197,244	197,242	128,274	128,273	336,226	134,490	1,350,568

County of Wilson, Kansas
Notes to Financial Statements
December 31, 2010

Note 1 Summary of Significant Accounting Policies

A. Reporting Entity

Principles Used in Determining Scope of Entity

The County of Wilson, Kansas is a municipal corporation governed by an elected three-member Board of County Commissioners. These financial statements present the County of Wilson, Kansas as a primary government only. The County has waived the application of accounting principles generally accepted in the United States of America and as such, have not included any component units in these financial statements.

B. Basis of Presentation

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of the County for the year of 2010:

Governmental Funds:

General Fund--to account for all unrestricted resources except those required to be accounted for in another fund.

Special Revenue Funds--to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) that are restricted by law or administrative action to expenditure for specified purposes.

Debt Service Funds--to account for the accumulation of resources for and the payment of, interest and principal on general long-term debt and the financing of special assessments which are general obligations of the County.

Proprietary Funds:

Enterprise Funds--to account for operations that are financed and operated in a manner similar to private business enterprises--where the stated intent is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or where periodic determination of revenues earned, expenses incurred and/or net income is deemed appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Fiduciary Funds:

Trust and Agency Funds--to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. These include (a) Expendable Trust Funds, (b) Nonexpendable Trust Funds, (c) Pension Trust Funds and (d) Agency Funds.

County of Wilson, Kansas
Notes to Financial Statements
December 31, 2010

C. Basis of Accounting

These financial statements are presented on a basis of accounting which demonstrates compliance with the cash basis and budget laws of Kansas. Cash receipts are recognized when the cash balance of a fund is increased. For an interfund transaction, a cash receipt is recorded in the fund receiving cash from another fund. Cash disbursements are recognized when the cash balance of a fund is decreased. For an interfund transaction, a cash disbursement is recorded in the fund from which the cash is transferred. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract.

The County has obtained a waiver of generally accepted accounting principles from the State of Kansas which thereby requires this type of special reporting.

Departure from Generally Accepted Accounting Principles

The basis of accounting described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown non-cash assets such as receivables, inventories and prepaid expenses, liabilities such as deferred revenue and matured principal and interest payable, and reservations of the fund balance are not presented. Under generally accepted accounting principles, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. In addition, General Fixed Assets that account for the land, buildings and equipment owned by the County are not recorded.

D. Budgets

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no such amendments during 2010.

County of Wilson, Kansas
Notes to Financial Statements
December 31, 2010

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital projects funds, fiduciary funds, permanent funds and the following special revenue funds:

Special Bridge Fund
Special Machinery Fund
Special Highway Fund
Special Equipment Reserve Fund

Spending in funds which are not subject to the legal annual operating budget requirement are controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

E. Assets, Liabilities, and Fund Equity

Cash

To facilitate better management of the County's cash resources, excess cash is combined in pooled operating accounts. Each fund's portion of total cash is based on its equity in the pooled cash amount. Cash in excess of current operating needs is invested on a pooled investment basis and earnings thereon are credited to the General Fund, as provided by Kansas Statutes.

Property Taxes and Other Receivables

Collection of current year property tax by the County Treasurer is not completed, apportioned nor distributed to the various subdivisions until the succeeding year, such procedure being in conformity with governing state statutes.

It is not practicable to apportion delinquent taxes held by the County Treasurer at the end of the audit period and further, the amounts thereof are not material in relationship to the financial statements taken as a whole.

Deposits and Investments

As of December 31, 2010, the County had no investments.

County of Wilson, Kansas
Notes to Financial Statements
December 31, 2010

K.S.A. 9-1401 establishes the depositories which may be used by the County. The statute requires banks eligible to hold the County's funds have a main or branch bank in the County and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The County has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 allows the County to invest idle funds in time deposits-open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The County has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the County may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. State statutes require the County's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%.

At December 31, 2010, the carrying amount of the County's deposits was \$9,313,780 and the bank balance was \$9,542,541. Of the bank balance, \$1,243,687 was secured by federal depository insurance and of the remaining \$8,298,854, \$8,101,914 was collateralized with securities held by the pledging financial institution's agents in the County's name, and \$196,940 was under secured and at risk.

Custodial credit risk – investments. For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured and the County's investment policy requires 100% collateralization at all times.

Inventories and Prepaid Expenses

Inventories and prepaid expenses which benefit future periods are recorded as an expenditure during the year of purchase as required by state statutes. No physical inventories were taken at year end and no accounting controls exist for control of materials inventory in funds other than enterprise funds.

Long-Term Debt

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the debt service fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

County of Wilson, Kansas
Notes to Financial Statements
December 31, 2010

F. Revenues and Expenditures

Property Tax Revenue Recognition

Property taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 20th and May 10th. Delinquent taxes are assessed interest at 12% per annum. This interest is retained by the County.

Taxes levied to finance the budget are made available to the County after January 1st and are distributed by the County Treasurer approximately every month and a half. At least 50% of the taxes levied are available in January.

Vacation and Sick Leave

The County's policies regarding vacation and sick leave permit employees to accumulate a maximum of 15 days of vacation time earned in a twelve-month period and a maximum accumulation of 10 days sick leave. Upon termination of employment, resignation or retirement, an employee's unused vacation or sick leave will be forfeited.

Interfund Transactions

Quasi-external transactions are accounted for as revenue, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed.

All other interfund transactions, except quasi-external transactions and reimbursements, are reported as transfers. Non-recurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

Note 2 Stewardship, Compliance, and Accountability

Compliance with Kansas Cash Basis Law

No violations.

Compliance with Kansas Budget Law

No violations

Compliance with Kansas Depository Security Law

Deposits held in one depository exceeded depository security in the amount of \$196,940.

Note 3 Detail Notes on All Funds and Account Groups

A. Assets:

General Fixed Assets

The County has not maintained a record of fixed assets used in performance of general governmental operations as required by generally accepted accounting principles.

The County has waived compliance until December 31, 2010, in accordance with K.S.A. 75-1120(a).

County of Wilson, Kansas
Notes to Financial Statements
December 31, 2010

B. Liabilities:

Defined Benefit Pension Plan

Plan Description. The County participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 75-4901, et seq. KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (400 SW 8th Avenue, Suite 200; Topeka, KS 66603-2935) or by calling 1-800-228-0366.

Funding Policy. K.S.A. 74-4919 establishes the KPERS member-employee contribution rate at 4% of covered salary. The employer collects and remits member-employee contributions according to the provisions of section 414(h) of the Internal Revenue Code. State law provides that the employer contribution rate be determined annually based on the results of an annual actuarial valuation. KPERS is funded on an actuarial reserve basis. State law sets a limitation on annual increases in the contribution rates for KPERS employers. The employer rate established by statute for calendar year 2010 was 7.14% for the period January 1 through December 31. The County employer contributions for the years ending December 31, 2010, 2009 and 2008 were \$183,094, \$149,071, and \$123,615 respectively, equal to the statutory required contributions for each year.

General Long-Term Debt

Kansas counties are limited to aggregate debt not to exceed 3% of assessed valuation of tangible taxable property in the County. Wilson County assessed valuation at July 1, 2010 was \$82,137,960. There was no outstanding general obligation bonded debt at December 31, 2010. The resulting legal debt margin was \$2,464,140. Motor vehicle valuation was not considered in this computation.

The county issued \$4,845,000 general obligation sales tax bonds on September 15, 2001 for the purpose of constructing a new seventy three bed jail facility. The interest rates for the bond issue ranged from 4.15% to 6.00%. The bonds reach final maturity October 1, 2021. The bonds were serviced with a special one percent sales tax approved by local referendum. During the 2010 fiscal year, the County had accumulated sufficient sales tax revenues that these general obligation sales tax bonds were defeased in essence. The County purchased U.S. Government securities which were placed in a trust account. Maturities of the U.S. Government securities will service all remaining outstanding general obligation sales tax bonds through their final maturity. Collection of sales tax for the service of these bonds was simultaneously discontinued.

C. Operating Transfers:

<u>From</u>	<u>To</u>	<u>Amount</u>
Special Auto Fund	General Fund	\$ 12,500
Road and Bridge Fund	Special Machinery Fund	300,000
Noxious Weed Fund	Special Noxious Weed C/O	10,000
General Fund	Special Equipment Reserve Fund	22,500

County of Wilson, Kansas
Notes to Financial Statements
December 31, 2010

Note 4 Summary Disclosure of Significant Contingencies

Federally Assisted Programs - Compliance Audits

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the County expects such amounts, if any, to be immaterial.

Note 5 Closure and Postclosure Care Costs of Landfill

The County currently operates a construction and demolition landfill. The County's sanitary waste disposal is handled through a transfer station. The County's sanitary landfill has been closed and engineering studies show the previously filled areas to be adequately covered. State and Federal environmental protection laws and regulations require that the County perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. Engineering estimates of post closure costs over this thirty year period are in the amount of \$15,810 per year or a total of \$474,300

Note 6 Reconciliation of Statement 1 and 2

Total Expenditures per Statement 2	\$ 7,340,984
Plus Non Budgeted Funds:	
Special Machinery Fund	296,652
Special Equipment Reserve Fund	55,781
Jail Bond and Interest	19,315
Special Auto Fund	88,331
Prosecuting Attorney Training Fund	2,235
Special Law Enforcement Trust Fund	9,764
Register of Deeds Technology Fund	16,835
Bio-Terrorism Grant Fund	50,690
Community Development Block Grant	1,509
FEMA Grant Fund	342,914
Emergency Planning Grant Fund	28,103
Diversion Fees Fund	<u>22,144</u>
Total Expenditures per Statement 1	<u>8,275,257</u>

Note 7 Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; error and omissions; injuries to employees; employees' health; and natural disasters.

County of Wilson, Kansas
Notes to Financial Statements
December 31, 2010

The County manages these various risks of loss as follows:

<u>Type of Loss</u>	<u>Method Managed</u>	<u>Risk of Loss Retained</u>
Torts, error and omissions	Purchased Commercial Insurance	None
Workers Compensation and Health	Purchased Commercial Insurance	None
Physical property loss and natural Disasters	Purchased Commercial Insurance	None

Note 8 Hospital Revenue Bonds

The County Commission approved two resolutions on October 23, 2006, authorizing the issuance of Series 2006 hospital revenue bonds for the purpose of providing funds to pay a portion of the costs to construct, furnish and equip an acute care hospital facility. Two issues were authorized totaling \$12,000,000. These bonds are to be serviced exclusively from hospital revenues.

Note 9 Federal Financial Assistance

During 2010, the County expended federal assistance from the following programs:

FEMA Public Assistance Grant	\$ 297,981
FEMA Emergency Planning	25,117
WIC	32,049
Bio Terrorism	49,960
Community Development Block Grant	11,909
MCH	7,713
Immunizations	<u>3,136</u>
Total	<u><u>427,865</u></u>

County of Wilson, Kansas
Reconciliation of 2009 Tax Roll
For the Year Ended December 31, 2010

Schedule 1

<u>County Clerk's Abstract of Taxes Levied</u>	\$	11,820,367
Add: Supplemental Tax Roll		67,876
Deduct: Taxes Abated		<u>(183,303)</u>
Tax Roll as Adjusted		<u><u>11,704,940</u></u>
 <u>County Treasurer's Accounting:</u>		
Current Tax Collections	\$	10,607,187
Uncollected:		
Personal Property		44,233
Real Estate		<u>1,053,520</u>
Total Uncollected		<u>1,097,753</u>
Net Tax Roll		<u><u>11,704,940</u></u>

County of Wilson, Kansas
Rhonda Willard, County Clerk
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2010

Schedule 2
(Page 1 of 4)

Balance - January 1		\$	220
<u>Receipts:</u>			
Fish and Game Licenses	\$	15,803	
Clerk's Fees		<u>1,496</u>	
Total Receipts			17,299
<u>Disbursements:</u>			
To County Treasurer:			<u>17,299</u>
Balance - December 31			<u><u>220</u></u>

County of Wilson, Kansas
Teresa Young, Register of Deeds
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2010

Schedule 2
(Page 2 of 4)

Balance - January 1		\$	0
<u>Receipts:</u>			
Mortgage Registration Fees	\$	45,917	
Recording Fees and Maps		20,257	
Fax and Copy Fees		4,794	
Heritage Trust Fees		1,837	
Technology Fund Fees		<u>12,352</u>	
Total Receipts			85,157
<u>Disbursements:</u>			
To County Treasurer			<u>85,157</u>
Balance - December 31			<u><u>0</u></u>

County of Wilson, Kansas
Janel Downey, Clerk of the District Court
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2010

Schedule 2
(Page 3 of 4)

Balance - January 1		\$ 110,583
<u>Receipts:</u>		
Clerk Fee State	\$ 162,487	
LETC	31,789	
IDS	1,060	
Criminal Probation Fee	3,166	
Driver License Reinstatement	9,246	
Indigent Defense Fee (BIDS)	1,773	
Checking Interest	748	
Fines, Penalties and Forfeitures	224,425	
Marriage License Fee	3,186	
Bar Discipline Fee	100	
KBI DNA Database Fee	400	
Clerk Fee County	4,302	
Prosecuting Attorney Training Fund	4,221	
Juvenile Supervision Fee	516	
Attorney Fee County	45,868	
Witness Fee	80	
Alcohol/Blood/Drug Testing	3,828	
Miscellaneous Fees	834	
Finger Print Fee	480	
FG Prosecution Fee	375	
Law Library Fee	19,149	
Attorney Fee State	20,646	
KBI Lab Fee	11,239	
Criminal /Juvenile/ Civil Bond	64,422	
Restitution	61,991	
Overage Refund	778	
Unapplied Receipts	61,225	
Judgments Payable	43,799	
Unclaimed Property	75	
Judicial Branch Surcharge	46,324	
Total Receipts		828,532
<u>Disbursements:</u>		
Clerk Fee State	\$ 162,641	
LETC	31,834	
IDS	1,061	
Criminal Probation Fee	3,166	
Driver License Reinstatement	9,246	
Indigent Defense Fee (BIDS)	1,773	
Checking Interest	774	
Fines, Penalties and Forfeitures	224,623	
Marriage License Fee	3,186	
Bar Discipline Fee	100	
KBI DNA Database Fee	400	
Clerk Fee County	4,302	
Prosecuting Attorney Training Fund	4,227	
Juvenile Supervision Fee	517	
Attorney Fee County	45,868	
Witness Fee	80	
Alcohol/Blood/Drug Testing	3,828	
Miscellaneous Fees	835	
Finger Print Fee	480	
FG Prosecution Fee	375	
Law Library Fee	19,170	
ADSAP		
Attorney Fee State	20,646	
KBI Lab Fee	11,239	
Criminal /Juvenile/ Civil Bond	59,081	
Restitution	62,205	
Overage Refund	778	
Unapplied Receipts	60,941	
Judgments Payable	48,413	
Unclaimed Property	75	
Judicial Branch Surcharge	46,354	
Total Disbursements		828,218
Balance - December 31		110,897
Composition of Ending Balance:		
Demand Deposit, State Bank of Fredonia, Fredonia, Kansas		110,897

County of Wilson, Kansas
Dan Bath, Sheriff
Receipts, Disbursements, and Balances
For the Year Ended December 31, 2010

Schedule 2
(Page 4 of 4)

Balance - January 1		\$	
<u>Receipts:</u>			
Sheriff Fees	\$	7,485	
Jail Keep and Work Release		455,287	
VIN Fees		4,340	
Insurance Proceeds		9,160	
Miscellaneous Reimbursements		<u>4,596</u>	
Total Receipts			480,868
<u>Disbursements:</u>			
To County Treasurer:			
Sheriff Fees	\$	7,485	
Jail Keep and Work Release		455,287	
VIN Fees		4,340	
Insurance Proceeds		9,160	
Miscellaneous Reimbursements		<u>4,596</u>	
Total Disbursements			<u>480,868</u>
Balance - December 31			<u><u>0</u></u>